IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

MONDAY, THE 8TH OCTOBER 2007 / 16TH ASWINA 1929

WP(C).No. 29790 of 2007(U)

PETITIONER:

M/S QUALITRONICS(MADRAS)PVT. LTD., GIRI NAGAR, ERNAKULAM-20, REPRESENTED BY ITS ASST. BRANCH MANAGER, MR. P.RAMESH NAIR.

BY ADV. SMT.K.LATHA

RESPONDENTS:

1. **THE STATE OF KERALA, REPRESENTED BY CHIEF SECRETARY, SECRETARIAT, THIRUVANANTHAPURAM.**
2. **DEPUTY COMMISSIONER(APPEALS), COMMERCIAL TAXES, ERNAKULAM.**
3. **INSPECTING ASSISTANT COMMISSIONER, COMMERCIAL TAX, ERNAKULAM.**

BY GOVERNMENT PLEADER SRI.K.P.PRADEEP

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 08/10/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.
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W.P.(C) NO. 29790 OF 2007 U
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Dated this the 8th day of October, 2007

J U D G M E N T

Aggrieved by Ext.P1 order of assessment, petitioner has filed Ext.P2 appeal before the 2nd respondent. It is submitted that during the pendency of Ext.P2 appeal, revenue recovery action has been initiated as per Exhibit P3 and hence this writ petition.

2. I heard the learned Government pleader also in this matter.

3. Though the petitioner has submitted that an application for stay also has been filed along with the appeal, the same is not seen produced here. In the absence of an order of stay, the respondents cannot be faulted for initiating the proceedings. However, the fact remains that appeal is pending and taking into account the pendency of the appeal, I am inclined to dispose of this writ petition in the following manner.

1) The 2nd respondent shall dispose of Ext.P2 appeal as

expeditiously as possible, at any rate, within eight weeks from today.

2) In the meantime, further proceedings pursuant to Ext.P3 shall be kept in abeyance on the petitioner remitting 50% of the amount due thereunder within one week from today.

ANTONY DOMINIC, JUDGE.

Rp